In the Specification:

Please add a new paragraph at page 3, after line 7, as follows:

The above objects have been achieved in a particular preferred embodiment of the inventive method of fabricating a device including a micromechanical functional structure.

This method comprises the steps:

- a) providing a substrate of a semiconductor material;
- b) forming, in the substrate, plural trenches including first and second trenches spaced apart from each other with a rib of the semiconductor material remaining between the first and second trenches;
- the first and second trenches and extending continuously along at least one side of the trenches by converting the semiconductor material in the rib and along the at least one side of the trenches to an insulating material, including completely converting all of the semiconductor material of the rib to the insulating material;
- d) forming a micromechanical functional structure in an additional trench in the substrate adjacent to the insulating structure, such that the insulating structure extends between the additional trench and the first and second trenches, the insulating structure extends to a depth into the substrate greater than a depth of the micromechanical functional structure, and a portion of the micromechanical

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functional structure is mechanically connected to the insulating structure and via the insulating structure to the substrate; and

e) etching around and under the micromechanical functional structure such that the micromechanical functional structure is mechanically connected with the substrate exclusively by the insulating structure, whereby the micromechanical functional structure is also electrically insulated from the substrate.

Please add a new paragraph at page 5, above line 8, as follows: As can be seen in Fig. 7, the trenches 12 and the micromechanical functional structure 15 are each respectively located and configured so that the micromechanical functional 15 structure extends longitudinally aligned with the rib 13 is and longitudinally displaced from the rib with a portion of the insulating structure 20 therebetween. As also seen in Fig. 7, the trenches 12 and the micromechanical functional structure 15 are each respectively located and configured so that the trenches 12 and the micromechanical functional structure 15 form a T-shape.

Please replace the paragraph at page 5, lines 8 to 12, with a replacement paragraph amended as follows:

Fig. 9 shows the electric contacting of an individual functional structure 15 through a track 18 running via the

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isolation structure 20. The metallic tracks 18, including contact cuts 19 are made by means of processes which are customary in IC technology, if appropriate, also by using the 2-layer technology. Tracks 18 are defined and structured preferably still before the masking of the functional structures 15. As can be seen in Figs. 9 and 10, the metallic track 18 runs longitudinally along the rib 13 on the isolation structure 20, and extends onto the functional structure 15 to make contact therewith.

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